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# RINA GROUP PROCEDURE

## WHISTLEBLOWING

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## 1 PURPOSE

The purpose of this procedure is to describe in an organic way the process of receiving, analyzing and handling reports, also in anonymous or confidential form, made by third parties and by the personnel (including top management and members of corporate bodies) of the RINA Group, identifying:

- the activities carried out
- the Functions involved
- supporting IT applications
- the controls put in place.

The activities of greater complexity, which require specific detail, are governed by instructions adopted, where necessary, by the corporate function that governs their execution.

## 2 PROCESS OWNER AND RESPONSIBILITY

The Corporate ESG & Compliance Function is the Process Owner, and has the duty of preparing this procedure, making changes and updating it.

The Corporate Internal Audit Function is in charge for the operational management of the Whistleblowing process in accordance with the Charter received from the Board of Directors of RINA S.p.A.

This document, as well as any amendments thereto, are therefore brought to the attention of all recipients of the company and external stakeholders through:

1. email notification of the publication on the group's document databases
2. communication to the Board of Directors, the Control and Risks Committee, the Board of Statutory Auditors and the RINA Control Bodies
3. adequate training activity dedicated to the Heads of Organizational Units of the RINA Group
4. publication on the RINA Group website [www.rina.org](http://www.rina.org)

This procedure outlines the activities of the Functions involved in the process. As regards the roles and responsibilities of each, please refer to the provisions of the respective organizational documents (<http://globalorg.rina.org/>).

## 3 SCOPE OF APPLICATION AND VALIDITY

This document applies to all Group companies, starting from the date of issue.

## 4 REFERENCE DOCUMENTS AND DEFINITIONS

The following documents are referred to in this procedure:

- Code of Ethics
- Organization, Management and Control Model of RINA S.p.A.
- Organizational Privacy Model of RINA Group
- Charter of the Corporate Internal Audit function
- Law 179/2017 - Provisions for the Protection of Authors of Reports of Crimes
- IS-GCPLD-DPO-02 - Group DPO Information flows
- IS-GINSP-ITS-12 - Information Security Incidents and Data Breach Management
- IS-ODV-231-23 - Information Flows to the Control Body
- PR-PR2PA-PUR-01 - Purchase Management
- PR-PR2PA-QUA-01 - Administrative Qualification of Suppliers

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In addition, the following terminology is used:

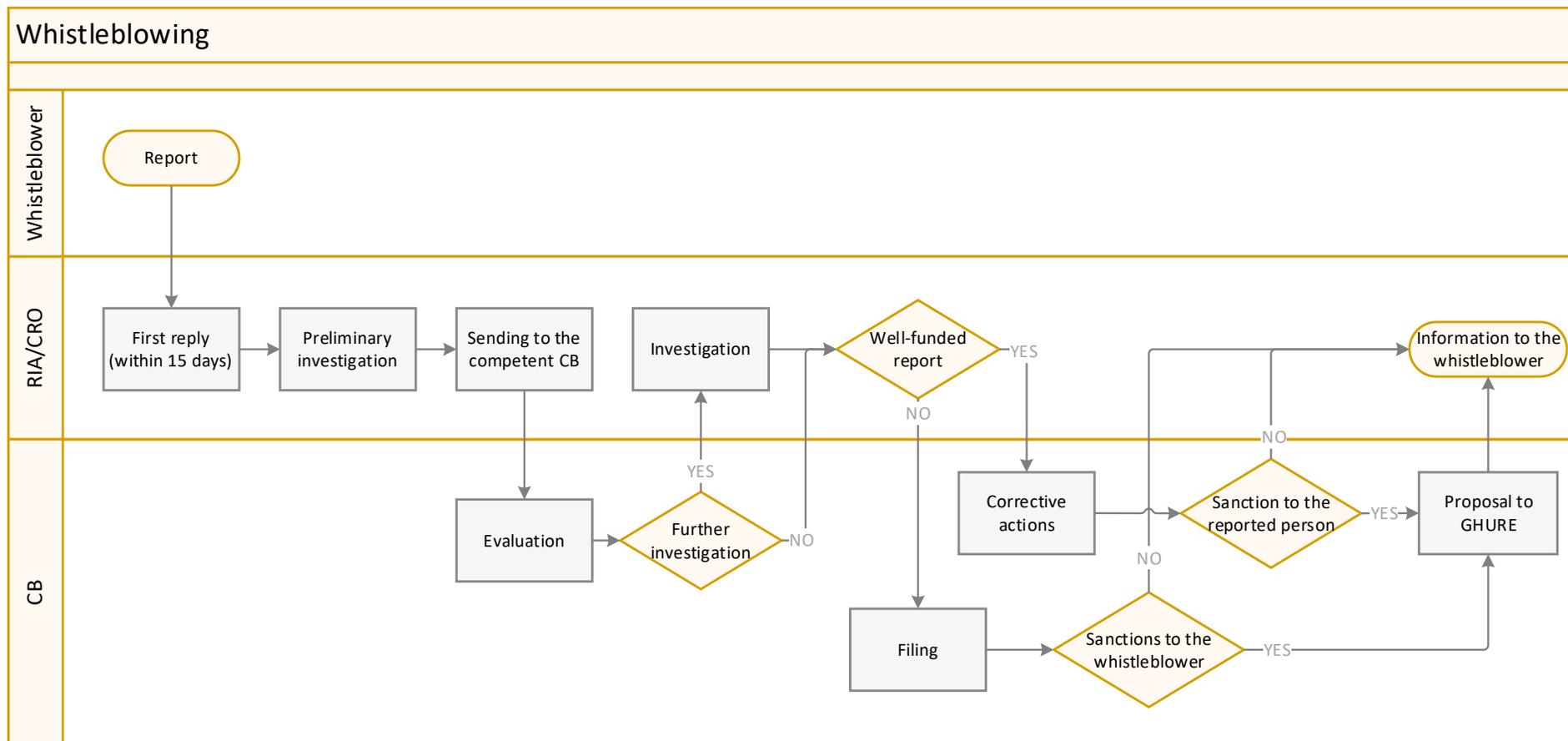
RINA	RINA Group, consisting of the Holding RINA S.p.A. and by all legal entities that are part of the RINA group (Group companies)
GLEGA	Corporate Legal Affairs
GINAU	Corporate Internal Audit
RIA	Corporate Internal Audit Director
CRO	Chief Risk Officer
DPO	Data Protection Officer
MOG	Organization, Management and Control Model
CB	Control Body with autonomous powers of initiative and control with the task of supervising the performance of the MOG and the operational compliance with it
Whistleblowing Report	<p>Communication concerning facts that may constitute crimes, offenses or irregularities and / or behaviors of any kind, including omissions, referable to Personnel or Third Parties in violation of the Code of Ethics, MOGs, internal regulations issued by RINA Group companies, laws, regulations or provisions of the Authorities or in any case capable of causing damage or prejudice, of any nature, to RINA.</p> <p>The reports concern all those situations in which the whistleblower acts to protect an interest, personal or otherwise, which is threatened by dangers or risks that affect his psycho-physical and emotional health, the organization as a whole, the Personnel, the Third parties or also, more generally, the community.</p>
Whistleblower	Author of the report
Reported person	Person subject of the whistleblowing report
Information Flow	Set of all verbal or written information, formal or informal, which are exchanged as part of normal relationships within the company
RUO	Organizational Unit Responsible
OU	Organizational Unit
	Control Objective
	Control Action and Responsibility
	Key performance indicator

## 5 SOFTWARE SUPPORT TOOLS

The following computer applications are used:

- Whistleblowing platform accessible at the internet address <https://whistleblowing.rina.org> or through the relevant button on RINA web site <https://rina.org>.
- Sharepoint repository of the RINA Control Bodies documentation.

## 6 FLOW CHART



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## 7 DESCRIPTION OF THE PROCESS

### 7.1 TYPES OF WHISTLEBLOWING REPORTS

For the purposes of this procedure, the following types of reports can be distinguished

- **anonymous whistleblowing:** a report in which the personal details of the whistleblower are not explicit, nor are they identifiable in a univocal manner;
- **bad faith whistleblowing:** unfounded reporting made for the purpose of causing unjust damage to the reported person and / or to the company reported;
- **generic whistleblowing:** report issued with a so generic content that it does not allow any verification of the same;
- **whistleblowing on facts already known:** report whose content relates to facts already known in the company and for which the evaluation actions envisaged by this procedure and by the external regulations and provisions of reference have already been undertaken;
- **whistleblowing on relevant facts:**
  - report which concern the members of RINA's corporate bodies and / or its management and control bodies
  - report for which a quantitative and qualitatively significant impact can be estimated
  - report which may have a significant impact on the Internal Control and Risk Management System.

### 7.2 GENERAL PRINCIPLES

**Protection of the reported person:** RINA guarantees adequate protection to the persons directly or indirectly subject to the report. During the verification and ascertainment of possible non-conformities, the individuals subject to the reports could be involved in the investigation and / or receive notification of the activity in progress, but, in no case, a proceeding will be initiated solely because of the report, in the absence of concrete feedback regarding its content. This could possibly be based on other evidence found and ascertained starting from the report itself. The involved personal data are processed in compliance with the Privacy legislation, the Privacy Organizational Model, the procedures contained therein and are filed for the strictly necessary period of time.

If the reported person becomes aware of a proceeding against him, he has the right to be heard. If the reported person requests access to the records of the report, this may be granted by the RIA, in agreement with the functions referred to in par. 7.4.2, providing that this does not affect the proper conduct of the investigation.

**Protection of the whistleblower:** RINA guarantees the anonymity of the whistleblower, in case the full name is provided, and reserves the right to take appropriate action against anyone who carries out or threatens to retaliate against those who have submitted reports in the scope of this procedure. Any personal data present are processed in compliance with the Privacy legislation, the Privacy Organizational Model and the procedures contained therein and are filed for the strictly necessary period of time.

Threats or retaliation of any kind against the whistleblower or anyone who has collaborated in the activities to verify the validity of the report are not tolerated.

**Protection of confidentiality:** the personnel who receive a report and / or who are involved, with any role, in the report itself, are required to guarantee maximum confidentiality on the subjects (whistleblower and reported person) and on the facts reported, without prejudice to the rules governing any investigations and proceedings initiated by the judicial authority.

Users of the whistleblowing platform are obliged not to disclose the data of the whistleblower and the reported person to third parties if this is not strictly necessary. Likewise, users are prohibited from disclosing or communicating to third parties the access credentials to the platform, to provide

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third parties with other useful information for unauthorized access, to illegally access the whistleblowing platform, to tamper with it or the reports contained therein, or to omit relevant information of which they are aware.

**Control obligation:** the staff who receive and manage a report are required to carry out the investigation diligently and not omit any checks on it. In addition, he is required to report any security incident to the Information Security Team, in compliance with IS-GINSP-ITS-12.

**Transmission of the whistleblowing report:** personnel who receive a report must immediately inform the RIA. The communication of the aforementioned information is permitted only in the manner provided by this procedure and in compliance with the law.

### 7.3 WHISTLEBLOWING PLATFORM

Without prejudice to the possibility of transmitting reports by any means, RINA provides an institutional channel to take charge of and manage them which guarantees the complete anonymity of the whistleblower.

Any interested party, who represents one of RINA's internal or external stakeholders, can send a report through the whistleblowing tool accessible from the RINA website <https://rina.org>. The access page to the whistleblowing tool contains some practical information on the correct use of the tool and the related privacy policy.

The whistleblowing tool, qualified and contracted in compliance with PR-PR2PA-QUA.01 and PR-PR2PA-PUR-01, as well as customized for RINA to meet specific needs, resides on an external server that respects strictly confidential information and allows for dialogue anonymously with the interested party.

The whistleblowing tool applies a "**no-log**" policy, which means that even if the file was accessed from a computer connected to the corporate network, the login will not be traced by the IT systems for further protection of the whistleblower.

The whistleblowing tool guides the whistleblower through specific questions to which the whistleblower himself can, if necessary, answer in order to better describe the facts being reported.

Once logged in from the portal, the reporting platform provides a guided path for the whistleblower, through a series of questions, open and closed, some mandatory, others optional, which concern facts, timeline, economic dimensions, details of the whistleblower (optional) and additional supporting elements, with the aim of promptly providing useful investigative elements.

The report can also be made in a totally anonymous form.

Upon recording the report on the platform, the whistleblower is issued a ticket number through which he can later access his report again and monitor its progress. At the same time, the recipient establishes a direct, but always anonymous, chat interview with the whistleblower, through which it is possible to request, if necessary, further elements of detail or support for the report itself.

Communications relating to commercial activities (e.g. complaints, billing, etc.) must be channeled through the usual customer service tools.

Anyone who receives a report from a channel other than the whistleblowing platform is required to transfer it to the same platform as soon as possible and in any case within 48 hours, in order to guarantee the correct processing of the report.

### 7.4 MANAGEMENT OF WHISTLEBLOWING REPORTS

#### 7.4.1 RECEPTION AND VERIFICATION

The whistleblowing reports are received by the RIA  who is to provide a first reply to the whistleblower within 15 days.

Upon receipt, the RIA proceeds to:

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- Classify the type, identifying the Group Company and the potential regulatory environment (e.g. Legislative Decree 231/2001 Special Parts against corruption and money laundering, occupational fraud, harassment in the workplace, etc.)
- Perform a preliminary investigation on the report, with particular reference to the existence of the necessary conditions to take in charge the report
- Provide the outcome of the preliminary investigation to the competent Control Body, which is authorized for data processing pursuant to art. 29 of GDPR, within fifteen days.

The actions to verify the validity of the circumstances represented in the report will be carried out by the RIA  in compliance with the principles expressed in the Internal Audit Charter granted by the Board of Directors of RINA S.p.A.

Only in the particular case the RIA is the reported person, the whistleblowing platform will automatically set the CRO as receiver, who will carry out the same checks described above, informing, if necessary, the Board of Directors of RINA S.p.A. The CRO is authorized for data processing pursuant to art. 29 of GDPR.

#### 7.4.2 EVALUATION AND INVESTIGATION

For all reports received, without exception, the competent CB  is responsible for:

- Carry out an evaluation;
- Formalize the assessments and decisions made in specific intermediate or final reports to complete the investigations carried out;
- File the reports and supporting documents.

Depending on the case, the decisions of the Control Body can consist in: file without actions, recommendations for corrective actions, proposals for disciplinary measures for the reported person, with information to the Board of Directors and the Board of Statutory Auditors, in the cases provided for by the Organization, Management and Control, or transmission to the competent functions.

Specifically, the Control Body files the reports: (I) not falling within the definition referred to in this procedure, forwarding them, if necessary, to other company departments / functions; (II) clearly unfounded, or in bad faith, or of such generic content as not to allow any verification of the same, or relating to facts already known and subject to actions already in place.

The CB may propose to the attention of GHURE function appropriate disciplinary sanctions for reports made by employees which are manifestly false or completely unfounded, opportunistic and/or for the sole purpose of damaging the reported person or subjects affected by the report.

If the manifestly false or completely unfounded report is submitted by a third-party whistleblower, the company reserves the right to take appropriate legal action to protect its own interests and that of its employees.

 For reports relating to relevant facts, the CB can activate further investigation activities, with the support of the Corporate Internal Audit function (or CRO) and, where necessary, involving an external specialized company depending on the relevance and type of report.

The RIA (or CRO) informed of the decisions taken by the CB shall:

- inform the whistleblower through the whistleblowing platform, usually with replies in the dialogue section (chat) of the related report, and, where necessary, providing documentation to support the reply that can be loaded via the specific upload function;
- fill in, for statistical purposes, the register of reports containing the information relating to the reports and where the status of the reports is updated.

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#### 7.4.3 MONITORING OF THE CORRECTIVE ACTIONS

The implementation of the recommendations and corrective actions that may be indicated by the CB within a specified deadline are the responsibility of the persons appointed case by case.  The CB, with the support of the Corporate Internal Audit function (or the CRO), monitors the implementation of the recommendations and, in case of relevant facts, informs the top management, the Risk Committee and the Board of Statutory Auditors.

#### 7.4.4 APPLICATION AND DISCIPLINARY SANCTIONS

The Control Body will carry out a periodic evaluation of the correct application of this procedure and of any need for modification / revision.

Failure to comply with this procedure is subject to assessment for the disciplinary purposes of the competent bodies of the company in line with the provisions of the employment contracts. In any case, the general principles stated in the Code of Ethics, Chapter 11, shall apply.

### 8 DOCUMENT FILING AND RETENTION

The documentation is kept for 10 years, both on the whistleblowing platform and in the archive of the acts of the CBs of the RINA Group.

### 9 MONITORING AND MEASUREMENT OF THE PROCESS

 In addition to the KPIs already mentioned in this procedure, the functions in charge evaluate the performance of the process through:

- The time of first reply to the whistleblower
- The number of actions undertaken on the basis of well-founded reports.

### 10 INFORMATION FLOWS AND REPORTS

Reports on behaviors that differ from this procedure, must be communicated through the Whistleblowing platform (<https://whistleblowing.rina.org>).

Furthermore, the RIA sends the necessary information flows to the RINA Group DPO in case of:

- processing of particular data (articles 9 and 10 of GDPR)
- request to exercise the rights of the interested party (articles 15-21 GDPR), when received
- violation of personal data of which he has become aware.

### 11 COMPLIANCE MATRICES

The following Compliance Matrices are attached to this procedure, showing the control points relating respectively to:

- A - Compliance Matrix pursuant to Legislative Decree 231/2001;
- B - Compliance Matrix pursuant to Regulation 2016/679 (GDPR).

### 12 ANNEXES

Not applicable.